CRESTWELL HEALTHCARE LIMITED

FORMERLY S. G. POWER LIMITED

CORPORATE BRIEFING SESSION

2026

For the year ended June 30, 2026

A year of strategic transition, capital strengthening and repositioning towards healthcare.

Today’s Briefing

Structured around the annual financial statements and PSX CBS disclosure expectations.

01	**Company transition**	From legacy power operations to the healthcare & pharmaceutical business scope.
02	**Financial performance**	FY2026 results, key balance-sheet movements and four-year comparative trends.
03	**Capital & corporate actions**	Authorized capital increase, rights issue and other material corporate developments.
04	**Business outlook**	Revenue drivers, operating-segment perspective, key risks and execution priorities.
05	**Q&A**	Questions received in advance and questions from participants.

PSX Reg. 5.7A aligned

Regulatory reference: PSX Regulation 5.7A — CBS content, publication and participation requirements.

From 2025 Intent to 2026 Execution

The strategic options outlined in the prior CBS translated into concrete corporate actions during 2026.

2025 CBS — stated direction	2026 — actions advanced / completed
Rights issue Capital raising was identified as a route to strengthen the balance sheet.	**300% Rights Issue** 53.50m right shares fully subscribed; PKR 534.996m subscription money.
Capital restructuring Restructuring was identified to support business revival.	**Authorized capital increased** From PKR 200m to PKR 800m.
New business opportunities A change in objects/name was contemplated once the new strategy was selected.	**Healthcare repositioning** Objects altered; name changed to Crestwell Healthcare Limited; partnerships/JVs enabled.

Source: Corporate Briefing Session 2025; EOGM resolutions dated May 13, 2026; FY2026 Annual Report; rights issue disclosure.

Strategic Transformation Timeline

Key corporate milestones during FY2026 and material developments after the reporting date.

1

13 MAY
2026

EOGM approvals

Name change, objects alteration, shift of registered office, authorized capital increase and strategic partnerships/subsidiaries approved.

2

24 JUN
2026

Revised business scope

Healthcare / pharmaceutical principal line of business became effective, as disclosed in the Annual Report.

3

30 JUN
2026

Financial year-end

Historical power segment classified as discontinued; no power revenue recorded in FY2026.

4

06 AUG
2026

Crestwell identity

Name changed from S.G. Power Limited to Crestwell Healthcare Limited.

POST YEAR-END

5

SEP
2026

Rights issue completed

53,499,600 right shares fully subscribed for PKR 534.996m; shares credited on September 23.

POST YEAR-END

6

07 OCT
2026

Lahore office notified

PSX notified of relocation of the registered office to FNE House, New Garden Town, Lahore.

POST YEAR-END

Source: EOGM resolutions; Annual Report 2026; PUCARS disclosures on rights issue and registered office.

FY2026 Financial Snapshot

Audited results for the year ended June 30, 2026.

OPERATING REVENUE	LOSS AFTER TAX	LOSS PER SHARE	TOTAL ASSETS	NET EQUITY
PKR 0	PKR 8.21m	PKR 0.46	PKR 13.10m	PKR 4.49m
Historical power segment discontinued	FY2025 loss: PKR 8.40m	FY2025: PKR 0.47	FY2025: PKR 18.39m	FY2025: PKR 0.67m

What shaped the FY2026 result?

- No operating revenue from the legacy power business following discontinuation.
- Administrative & selling expenses reduced to PKR 5.33m from PKR 6.62m.
- Other charges / provision of PKR 2.88m were recognized during the year.
- No dividend recommended due to the loss, accumulated losses and future funding requirements.
- Accumulated losses reduced to PKR 264.33m from PKR 266.78m.
- Auditors' Emphasis of Matter did not modify the audit opinion.

Source: FY2026 Audited Annual Report. PKR figures rounded for presentation.

Four-Year Financial Trend

Key metrics across FY2023–FY2026, presented in PKR million except EPS.

Metric	FY2023	FY2024	FY2025	FY2026
Net revenue	3.35	17.30	6.15	**0.00**
Profit / (loss) after tax	-2.90	1.67	-8.40	**-8.21**
Total assets	12.65	18.43	18.39	**13.10**
Net equity	7.41	9.08	0.67	**4.49**
EPS	-0.16	0.09	-0.47	**-0.46**

FY2026 marks a transition year: revenue from the legacy power segment ceased while the Company repositioned its business and capital structure.

Trend signals

Revenue — **FY2024 peak → nil in FY2026**

Legacy power activity discontinued

Profitability — **Loss narrowed marginally**

PAT loss PKR 8.21m vs 8.40m

Balance sheet — **Assets contracted**

PKR 13.10m at June 30, 2026

Equity — **Recovery from low base**

PKR 4.49m vs 0.67m

Source: FY2023–FY2025 standalone financial highlights and FY2026 audited financial statements.

FY2026 vs FY2025 — Material Variations

Key movements in the income statement and balance sheet.

ADMIN & SELLING EXPENSES

↓ 19.5%

PKR 5.33m vs PKR 6.62m

LOSS AFTER TAX

Improved 2.3%

PKR 8.21m vs PKR 8.40m

TOTAL ASSETS

↓ 28.8%

PKR 13.10m vs PKR 18.39m

CURRENT LIABILITIES

↓ 49.9%

PKR 7.92m vs PKR 15.81m

NET EQUITY

+ PKR 3.82m

PKR 4.49m vs PKR 0.67m

OTHER CHARGES

PKR 2.88m

No corresponding charge in FY2025

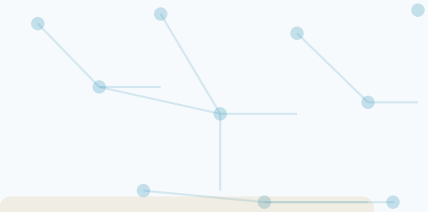
Why did equity improve despite a loss?

FY2026 equity reflects the impact of a PKR 10.65m prior-year provision adjustment in comprehensive income, partly offset by the PKR 8.21m loss, together with PKR 1.37m advance against issue of shares.

Source: FY2026 audited financial statements and statement of cash flows / changes in equity. Percentages are calculated from reported values.

Capital Strengthening & Rights Issue

A major post-balance-sheet development supporting the Company's revised strategic direction.



POST YEAR-END EVENT

Before Rights Issue

17.833m

ordinary shares

PKR 178.333m paid-up capital

300% Rights Issue

53.500m

right shares @ PKR 10 each

PKR 534.996m fully subscribed

After Rights Issue

71.333m

ordinary shares

PKR 713.329m paid-up capital

Capital capacity

Authorized share capital increased from PKR 200m to PKR 800m, providing headroom for the completed rights issue and future capital requirements within applicable approvals.

Source: EOGM resolutions; rights issue certificate and FY2026 Annual Report. Rights issue completion occurred after June 30, 2026.

Approved Business Scope & Revenue Drivers

The Company's revised objects establish a healthcare-focused platform; FY2026 itself did not yet reflect operating revenue from the new business.

LEGACY

Power generation

Historical segment discontinued; no power revenue in FY2026.

1 Medical equipment

Import, sale, rental, trading, distribution and maintenance of medical equipment, instruments and devices.

2 Pharmaceutical products

Manufacture, import/export, sale, resale and distribution of pharmaceutical, medicinal and chemical preparations.

3 Distribution & services

Marketing, after-sales support and related healthcare supply solutions.

4 Strategic partnerships

Distribution, agency, licensing, joint ventures and other collaborations with healthcare/pharma entities.

These are strategic revenue drivers / business capabilities under the approved scope — not financial forecasts.

Source: Altered object clause approved by members and disclosed in the FY2026 Annual Report.

Operating Segment Perspective

Disclosure view for FY2026 in the context of PSX CBS requirements and the Company's transition stage.

Products & services

• FY2026 audited results reflect the historical power segment as discontinued.

• The approved healthcare scope covers medical equipment, devices, pharmaceutical and medicinal products, distribution and related services.

Geographical areas

• No meaningful geographical revenue split arises for FY2026 because operating revenue was nil.

• The approved strategic framework permits local and foreign commercial collaborations, subject to applicable approvals.

Major customers

• With no operating revenue from the historical power segment in FY2026, no material revenue concentration from an active customer base arose in the annual result.

• Customer concentration will be monitored as the revised business becomes operational.

Transition note: the healthcare/pharmaceutical business was not being operationalized; therefore, FY2026 historical financials are not representative of a mature healthcare operating model.

Source: FY2026 Annual Report and EOGM resolutions.

Governance, Risk & Control Priorities

The Board's focus is on disciplined execution while preserving regulatory compliance and stakeholder protection.

Execution risk

Commencement and scaling of the revised healthcare business.

Funding & liquidity

Deployment of capital and working-capital discipline.

Regulatory & compliance

Approvals, product/business compliance and listed-company obligations.

Capital allocation

Prudent evaluation of investments, partnerships and strategic opportunities.

Operational & technology

Systems, processes, controls and capability build-out.

Macro / market risk

Economic conditions, demand, pricing and competitive dynamics.

Board response Maintain financial discipline • strengthen internal controls • ensure regulatory compliance • evaluate opportunities prudently • build recurring revenue streams.

Source: Chairman's Review and Directors' Report, FY2026 Annual Report.

Outlook & Near-Term Priorities

The focus is on converting corporate restructuring into sustainable commercial execution.

01	**Operationalize the revised business model**	Build the commercial platform for medical equipment and pharmaceutical activities.
02	**Deploy capital prudently**	Use the strengthened capital base with disciplined governance and investment evaluation.
03	**Build revenue channels**	Pursue distribution, agency, licensing and strategic partnership opportunities within the approved scope.
04	**Strengthen governance & controls**	Maintain regulatory compliance, internal controls, risk oversight and transparent stakeholder communication.
05	**Maintain Shariah Compliance**	Uphold continued Shariah compliance through ongoing adherence to prescribed principles, periodic reviews and necessary certifications, reinforcing ethical business practices and investor confidence.

Forward-looking statement: strategic priorities are subject to regulatory approvals, execution and prevailing economic / market conditions.

Source: FY2026 Annual Report and approved strategic resolutions.

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QUESTIONS & ANSWERS

We welcome questions from shareholders, investors and analysts.

Questions received in advance

THANK YOU

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